

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Counsel to the Debtors

and Debtors-in-Possession

In re:

NEW ENGLAND MOTOR FREIGHT, INC., *et al.*,

Debtors.¹

Case No.: 19-12809 (JKS)

Judge: John K. Sherwood

Chapter: 11

**SECOND AMENDED
APPLICATION FOR RETENTION OF PROFESSIONAL
NUNC PRO TUNC TO THE PETITION DATE**

1. The applicant, New England Motor Freight, Inc. and its affiliate debtors (“**NEMF**” or the “**Debtors**”, is the (check all that apply):

<input type="checkbox"/> Trustee:	<input type="checkbox"/> Chap. 7	<input type="checkbox"/> Chap. 11	<input type="checkbox"/> Chap. 13.
<input checked="" type="checkbox"/> Debtor:	<input checked="" type="checkbox"/> Chap. 11	<input type="checkbox"/> Chap. 13	

¹ The Debtors in these chapter 11 cases and the last four digits of each Debtor’s taxpayer identification number are as follows: New England Motor Freight, Inc. (7697); Eastern Freight Ways, Inc. (3461); NEMF World Transport, Inc. (2777); Apex Logistics, Inc. (5347); Jans Leasing Corp. (9009); Carrier Industries, Inc. (9223); Myar, LLC (4357); MyJon, LLC (7305); Hollywood Avenue Solar, LLC (2206); United Express Solar, LLC (1126); and NEMF Logistics, LLC (4666).

☐ Official Committee of _____

2. The applicant seeks to retain the following professional Akerman LLP ("Akerman") to serve as (check all that apply):

☐ Attorney for: ☐ Trustee ☐ Debtor-in-Possession

☐ Official Committee of _____

☐ Accountant for: ☐ Trustee ☐ Debtor-in-possession

☐ Official Committee of _____

☒ Other Professional:

☐ Realtor ☐ Appraiser ☒ Special Counsel

☐ Auctioneer ☐ Other (specify): _____

3. The employment of the professional is necessary because:

This application seeks to retain Akerman to provide ongoing and future tax State and Local audit services nunc pro tunc to the petition date. Due to other time sensitive matters during the initial 10 weeks of the case, and various communications with the professional regarding status of accrued pre- and post-petition fees, the application was delayed. Nunc pro tunc relief to the Petition Date is needed to avoid any prejudice to the professional for fees incurred in insuring that the Debtors do not default in meeting any deadlines set by the various taxing authorities.

4. The professional has been selected because: Akerman has previously provided services to the Debtors and is experienced with the Debtors' tax audit matters.

5. The professional services to be rendered are as follows: Akerman is being retained to provide ongoing and future State and Local tax auditing services, including but not limited to negotiating settlements or commencing litigation to reduce or abate tax assessments arising out of tax audits of the Debtors. See also Certification filed contemporaneously herewith.

6. The proposed arrangement for compensation is as follows: Services are to be billed on an hourly basis at the Partner rate of \$650.00. In addition, Akerman will request reimbursement of customary expenses. See also Certification filed contemporaneously herewith.
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7. To the best of the applicant's knowledge, the professional's connection with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee, is as follows:

☒ None

☐ Describe connection: __.

8. To the best of the applicant's knowledge, the professional (check all that apply):

☒ does not hold an adverse interest to the estate.

☒ does not represent an adverse interest to the estate.

☐ is a disinterested person under 11 U.S.C. § 101(14).

☒ does not represent or hold any interest adverse to the debtor or the estate with respect to the matter for which he/she will be retained under 11 U.S.C. § 327(e).

☐ Other; explain: The Debtors owe Akerman a prepetition balance of \$4,284.00 for State and Local tax audit work performed_____

9. If the professional is an auctioneer, appraiser or realtor, the location and description of the property is as follows: _____
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The applicant respectfully requests authorization to employ the professional to render services in accordance with this application, with compensation to be paid as an administrative expense in such amounts as the Court may determine and allow.

Date: May 13, 2019

s/ Karen A. Giannelli
Signature of Applicant

rev.8/1/15